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Falls, Chambers & Co.

Township of West Nissouri

Provincial Government Audit

Report of Special Inspection

**Audit and Examination of the Books, Accounts,
Vouchers and Moneys of the Municipal Corpora-
tion of the Township of West Nissouri, in
the County of Middlesex, Province of
Ontario.**

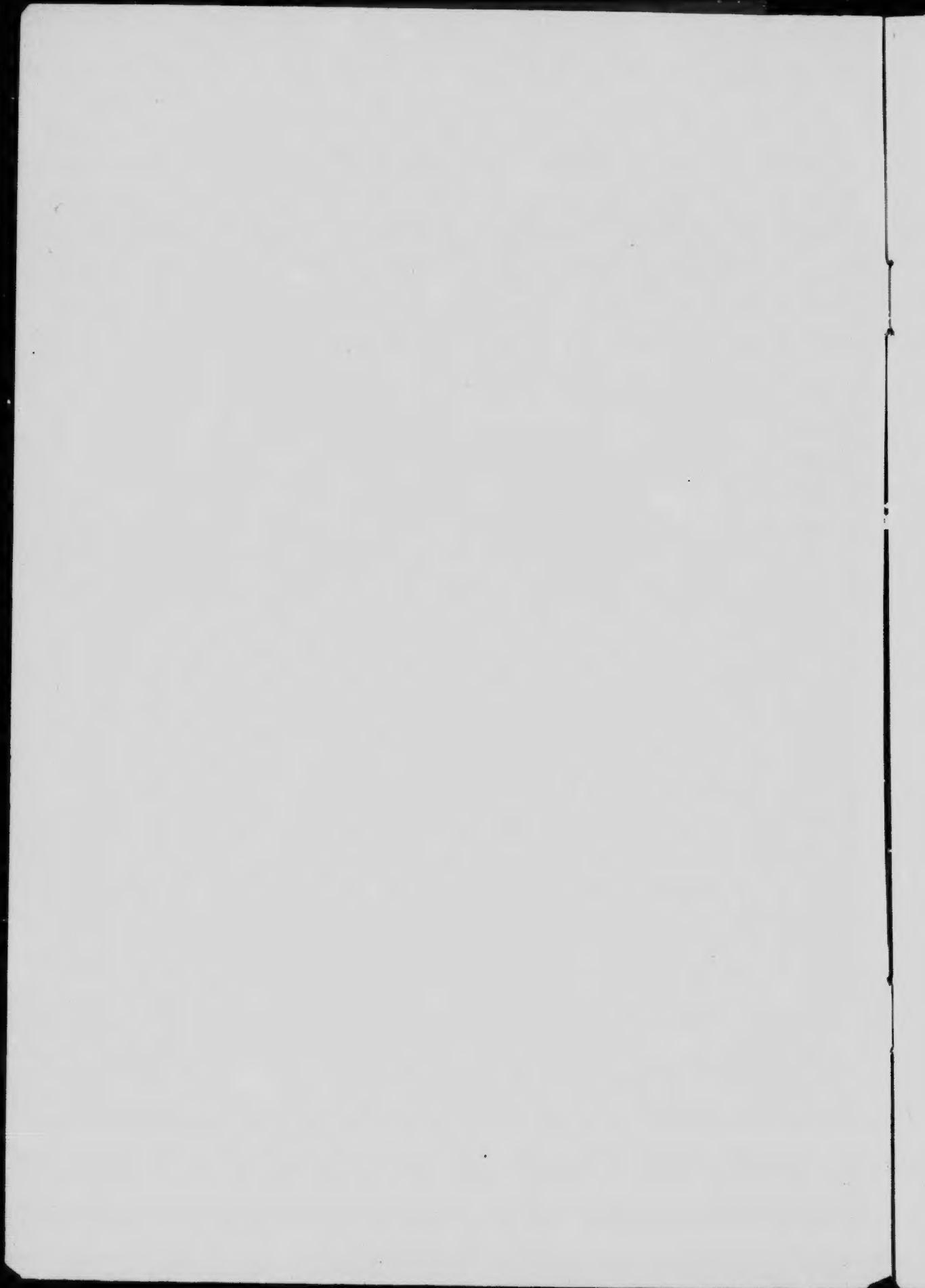
December 31, 1914

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FALLS CHAMBERS & CO.
Chartered Accountants
507 Standard Bank Building, Toronto

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TOWNSHIP OF WEST NISSOURI

Provincial Government Audit

Report of Special Inspection, Audit and Examination of the Books, Accounts, Vouchers and Moneys of the Municipal Corporation of the Township of West Nissouri in the County of Middlesex, Province of Ontario, Dominion of Canada.

Upon the authority of an Order-in-Council approved by His Honour the Lieutenant-Governor of the Province of Ontario, the 20th day of May, 1915, A. F. Falls, Chartered Accountant of the City of Toronto, Ontario, was instructed and empowered to make an inspection, audit and examination of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of West Nissouri, under the provisions of sub-section 3, sec 10, chapter 200, R. S. O., 1914.

In pursuance of the said authority and instructions, the said A. F. Falls, Chartered Accountant, hereby reports that he has made an inspection and audit of the various accounts of the said Corporation.

The Audit is made upon the petition of certain ratepayers addressed to the Provincial Municipal Auditor.

The petition requests that the examination be made of the Township books for the past four years and the accounts of the Continuation School since its commencement, for the following reasons:—

That no intelligent account has been given by the Municipal Council of the Corporation of the Township of West Nissouri or by the Trustees of West Nissouri Continuation School Board of the moneys received and expended by the said Municipal Council for or on account of the said School and that enquiries made by ratepayers at the last municipal election were not answered to the satisfaction of the ratepayers enquiring.

SCOPE OF AUDIT

The inspection and examination under the authority of the Order-in-Council covers the accounts of the municipality from the year 1911, including the Assessment and Tax Rolls, Vouchers, School and general accounts, as well as the accounts of the West Nissouri Continuation School from its commencement.

James H. Davis has been Clerk during the whole period covered by this audit.

M. N. Wright was Treasurer for the year 1911, since which time James H. Davis has filled the position of Treasurer as well as Clerk.

W. N. Wright was Assessor for the years 1911, 1912 and 1913.

TOWNSHIP OF NISSOURI.

E. J. McMartin was Assessor for 1914 and was again appointed for 1915.

A. Bailey held the position of Collector for the entire period. covered by this audit and is again appointed for the year 1915.

In conformity with my usual custom, a public meeting was called on July 22nd, 1915 and the ratepayers invited to ask questions, make complaints or prefer charges in connection with any matters pertaining to the affairs of the Township.

The meeting was well attended and a number of questions were asked. It was evident that the subject of most interest to the ratepayers was the West Nissouri Continuation School. No ratepayer entered any formal complaints or charges. Questions that were asked by ratepayers at the meeting and at other times during the progress of the audit were answered.

ASSESSMENT ROLLS

In none of the assessment rolls under review were any entries made by the assessors of the number of days statute labor for which each person is liable under the Township By-Law. This necessitates the work neglected by the Assessor being done by the Clerk.

In the years 1911 and 1914 some descriptions of property were entirely omitted from the Roll. These were later corrected by the Clerk and included in the Tax Roll.

Changes by Court of Revision are properly recorded in the minutes; the changes in the Assessment Roll are initialed by the Clerk.

The christian names of females assessed should be written in full in both Assessment and Tax Rolls. In some cases the initials only appear.

TAX ROLLS

These are carefully prepared and properly recapitulated at the end of the Roll. The way the work is done reflects credit on the Clerk.

The Council exceed the power given them in the Act by extending the date for the return of the Roll beyond Feb. 1st.

There are no arrears of taxes. All tax rolls for the years under review have been returned to the Treasurer collected in full.

In this Township, as is usually the case, the delinquent taxpayers include some who are able to pay at an earlier date.

The attention of the Council was called to the advisability of passing a by-law similar to the one passed some years ago, imposing 5 per cent. on all unpaid taxes on December 15th.

On August 4th, 1915, a by-law was passed by the Council as indicated above. Had such a by-law been in force in 1914 the note in the bank could have been paid off and the Treasurer would have had cash on hand, instead of showing a note unpaid and an overdrawn bank account with over \$13,000.00 uncollected taxes at the end of the year 1914.

THE CLERK

The minutes of meetings of the Council are recorded, giving details of nearly all orders passed at the Council meetings; orders are signed by the Clerk and Reeve. There are a few orders issued between Council meetings signed by the Clerk and Reeve which did not appear in the minutes. All orders issued should be recorded.

The by-laws are written on separate sheets signed and sealed. There never has been any by-law book kept in the Township, in which

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the by-laws are transcribed. The Clerk was not aware that it was necessary to have the by-laws transcribed in a by-law book. He has now procured a book and will copy into it the by-laws for some years back and in future, write them in as passed.

The Collector's Roll is carefully prepared and properly recapitulated under the heading of each levy as well as the amount placed on the roll for each school.

TREASURER

In 1912 the method of commissioners of divisions issuing orders for work or material on the Treasurer was discontinued. All orders for payment of labor, material and supplies purchased are passed by the Council and signed by the Clerk and Reeve. The Treasurer countersigns the orders which authorize the bank to pay and charge to the Township account.

DEBENTURES

The only debentures outstanding are for drains, S. S. No. 6 and Police Village of Thorndale for Hydro. The issues for drain debentures only cover the ratepayers' portion; the Township commuting any charge against the municipality for roads.

ORDERS

All orders for the payment of money by the Township for work performed or material furnished are passed by the Council and signed by the Reeve and Clerk.

Written accounts are rarely furnished for work on roads, grading, gravelling or for gravel purchased. Nearly all orders for payment of this nature are written out by the Clerk at Council meetings from verbal report for the members of the Council. All the record of these transactions that exist in the Township are the particulars that are written on the order for payment and in the minutes authorizing payment. In recent years proper endorsement of orders has been insisted on by the bank, stopping the improper procedure, which occasionally happened, of Councillors endorsing for payees.

MEMBERS OF COUNCIL

I do not attach any blame to the present officers or members of the Council for some of the conditions that exist, as the present methods have been evolved from the past.

Written accounts should always be presented to the Council for services or material furnished the Township with the name of the parties to whom the amounts are payable. These accounts should be filled by the Clerk for future reference and be checked by the auditors. Members of the Council should furnish a written account for any services performed for which they are remunerated.

Not a single written account has been found on file from any member of the Council during the past four years, for any amount they have drawn for services. Amounts have been drawn for award drains, commission on bridges and commission on drains without any record of what dates or what time was actually spent on the work. This should be discontinued and remedied.

Members of the Council have yearly been appointed Commissioners of the four divisions into which the Township is divided, the Reeve being Commissioner at large.

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Some years ago a motion was passed appropriating \$300.00 to be expended for grading and gravelling in each division, occasionally a special amount was voted for work on town lines or at some special place where work was needed to be done.

The appropriations were merely a form as they were not lived up to and the amount does not seem to have had any influence or control on the expenditures of the Commissioners. For instance, in 1913 \$300.00 was appropriated for each division for grading and gravelling. In the printed audit report for 1913 each Commissioner is shown to have expended over \$600.00 in his division, this, however, includes some items not under the head of grading or gravelling, but there was paid out besides \$690.02 for gravel, most of which should be charged to the divisions.

The Councillors have got into a very lax and unbusinesslike way of conducting the affairs of the Township. Each Commissioner acting in his division and expending whatever he thought it needed without any recorded authority of the Council. For all of these amounts there very rarely appears any written account or statement of any of the money expended, except what is mentioned on the order issued at the Council meetings on the oral report of the Councillor when the order for payment is asked for.

It is not to be wondered at that ratepayers complain that they cannot get information regarding Township affairs when the affairs are conducted in the way indicated above.

There is no by-law regulating the payment of Councillors. A motion in 1913 provides for payment of \$3.00 per day or \$2.00 for half day attending Council meetings. It has been customary for years to pay the Commissioners of divisions \$30.00 each yearly and the Reeve from \$55.00 to \$70.00 yearly without any by-law or motion, except the motion authorizing the order be issued at the last Council meeting in the year. It has been brought to the attention of the members of the Council that this is not in accordance with the Act.

No record appears of any estimate of expenditures before striking the annual rate. The township rate has been the same each year for the four years under review.

In examining the audit reports of the County of Middlesex, I find that some members of the Council have been paid for services as commissioners on county roads, for overseeing bridges or for work performed. This is contrary to the Improvement of Highways Act, Sec. 10, Chapter 40, R. S. O. 1914, and for which they might be disqualified.

ACCOUNTS WITH OTHER TOWNSHIPS.

West Nissouri has boundaries adjoining five different Townships with all of which there are transactions in connection with expenditures on the town-lines.

There has been no stated period for settlements with other Townships, some of the accounts running for years without an adjustment.

In a number of instances each Township interested has paid its half of material and labor on Town-line work, but, in some cases all the expense is paid by one Township and a notation made that half is to be contributed by the other. When orders are issued they sometimes include with items that are expended on the town-line, items which are not town-line expenditures.

It has not been customary for Councillors to submit written reports or accounts of work done in the Township or on the town-lines, but, by verbal report at Council meetings orders are issued for all

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work done or material used without any written particulars on file to check the payments against. The lack of information makes it impossible to trace some items.

Settlements were made in 1914 with N. Dorchester and London Townships, Blanshard and Biddulph Township lines had work done on them under J. H. Smibert, Commissioner, for which payment was made in full by West Nissouri; the half of which has not yet been refunded. These Townships have also had work done and paid for it in full. East Nissouri has been corresponded with and an account rendered for unsettled items which appear in the Asset and Liability Statement.

No ledger has been kept in West Nissouri so that accounts for expenditures for which other municipalities should contribute, unless mentioned on the orders issued and signed by the Reeve and Clerk in payment for the material and labor, would be overlooked and never collected from the other Township.

In the ledger now provided, accounts have been opened for each of the Townships in connection with which town-line expenditures are made, so that any items due from other Townships will in future be charged direct to them and not to the Commissioners divisions or roads and bridges account as has been the custom in the past.

For some years the work on Governor's Road from the 2nd Con. to the easterly boundary of the Township has been performed by North Dorchester, each Township agreeing to contribute half the expense. An appropriation of \$100.00 a year is usually made for this, accounts having been rendered regularly by North Dorchester Township for this work, and on November 24th, 1914, the 1914 account for this was paid by West Nissouri.

All the other town-line work is done, as seems necessary to the Commissioner, without a resolution of the Council, sometimes by one township, sometimes by the other, usually each paying half. It would be in the interests of all Townships if the Commissioners of both Townships would agree when work is done that each Township would pay the contractor their share. The attention of the Council was called to town-line expenditures, so that in future each Township could pay half and avoid disputes.

SCHOOLS.

The Secretary Treasurers of each Public School Section and Union Public School Section were asked to bring their cash and other books to Thorndale, Ont. All complied with the request.

All money paid over by the Township Treasurer to School Sections was properly accounted for.

None of the Secretary Treasurers were under bond.

In some instances bank accounts are not kept in the name of the School Sections.

Interest on School money in banks was entered in the cash book.

In a few instances the Secretary-Treasurer received no remuneration for his purposes.

OFFICERS BONDS.

The Collector's bond is in the Treasurer's hands.

The Treasurer's bond is deposited in the bank. It is for \$15,000, signed by himself and four others and is properly executed.

STATUTE LABOR.

Some years ago the Township commuted all Statute Labor by col-

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lecting it on the roll. This was changed by a vote of the ratepayers, reverting to the old system of performing statute labor.

The Township is divided into 88 beats for which pathmasters are appointed and road lists furnished them. The road lists are distributed to the pathmasters by the councillors.

Frequently, the lists are not returned to the Clerk at all, while some of them are not returned till after the tax roll has been completed and unperformed labor in that way escapes being placed on the tax roll. One 1914 list was returned in August, 1915. The road lists do not always bear the date of return to the Clerk and in the four years under review only one list had the declaration of the pathmaster. The Clerk states that he uses every effort to get the lists returned, even telephoning the pathmasters who had failed to return their lists.

The Township is not getting the full benefit that it should from Statute Labor. If the money was collected on the roll as it is for the Police Village of Thorndale, the rest of the Township would derive more benefit than under the present system. A statement of Statute Labor omitted from the 1914 roll is attached; these should be placed on the 1915 roll unless certificates are produced that the work has been performed. Statute Labor is not properly enforced with the result that many evade paying for or performing Statute Labor who are required to do so under the by-law of the Township and the Act, but escape by the lax way in which the by-law and law is administered.

At the Council meeting on August 4th, 1915, a ratepayer on list No. 12 stated he had not performed his Statute Labor for 1914 in 1914, the list was returned on May 6th, 1914, with all work marked performed. The work has since been done in 1915. If declarations were enforced this would not occur. Every year, from forty to fifty persons not assessed do no Statute Labor and are not compelled to do it by the pathmasters.

TOWNSHIP PROPERTY.

The Township does not own any land, Township Hall or any gravel pits. The only property they possess is furniture consisting of a table and a book-case, a few small road scrapers and a road grader.

The Council meetings are held in Harding's Hall, Thorndale, Ont., which is leased for that purpose at a rental of \$45.00 per year.

AWARD DRAINS.

There are a number of awards and agreements under the Ditches and Watercourse Act in this Township, part of the expense of which has been paid out of the general funds of the Township, instead of by the parties interested and benefitted.

F. W. Farncomb was appointed Engineer of the Township under By-law 83, July 25th, 1894; his fees were fixed at \$5.00 per day and expenses. In his awards he only inserts his own fees for the report and states by whom and in what proportion they are to be contributed. He adds the following clause: "Clerk's fees and cost of inspection required by Statute to be borne and paid in the same proportion." The result has been that any fees paid to the Clerk and the Engineer for inspection, unless where work is sold by the Engineer, have been charged to the general funds of the Township, instead of being paid by the parties benefitted.

Sub-Section 3, Section 16, Chap. 260 of Ditches and Watercourse Act states "That the Engineer make his award in writing, Form 6,

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specifying the location, etc., and stating the amount of his fees and the other charges and by whom they shall be paid."

Form 6 above referred to states:—

"The fees and the owner charges attendant upon and for making this award are (here give fees and other charges, including Clerk's fees in detail), amounting in all to \$—, which shall be borne and paid as follows:—(state by whom and by what land respectively.)"

Section 5, Chap. 260, states:—

(1) "The Council of every local municipality shall by By-law, Form I., appoint an Engineer to carry out the provisions of this Act and shall continue an officer until another Engineer is appointed in his stead."

(2) "The Council shall also by by-law provide for the payment to the Clerk of the Municipality of a reasonable remuneration for services performed by him in carrying out the provisions of this Act, and shall also by by-law fix the charges to be made by the Engineer for services performed by him under this Act."

No by-law was passed fixing the remuneration of the Clerk till August 4th, 1915, after the attention of the Council was called to the conditions stated above. It has been customary for the Council to pay the Clerk for services for award drain out of the general funds, but it was never collected from persons benefitted.

The minutes of the Council meetings do not record any action or authority to the members of the Council to have work done under the Awards or Agreements. The custom has been for the Reeve, verbally, to instruct the Councillor in whose division the drain is located, to have the township's portion done; the Councillor getting the work done by agreement without tender.

There is nothing at all in the minutes about repair of Township's share of award drains, only the order for payment of the work, with a possible exception where complaint was made to the Council by a ratepayer that the drain needed repair.

Owing to the way the Engineer made his awards, there has been paid out of the general funds of the Township yearly, money that should have been contributed by the parties who derive the benefit. This has been remedied for the future by the Council passing a by-law on August 4th, 1915 and instructing the Clerk to notify the Engineer.

A list of expenditures on Award drains which are to be collected from the County of Middlesex and from ratepayers on 1915 tax rolls accompanies this report.

ACCOUNTS.

The manner in which the accounts are divided in the printed auditor's report does not enable the ratepayers or even the members of the Council to tell how much any member of the Council as Commissioner of his division has spent against his appropriation.

Items that do not apply to grading or gravelling are entered and expenditures for gravel appear in another account. This was discussed with the Council who had no objection to the Treasurer changing the method of keeping the accounts. It was suggested keeping a town-line account to which expenditures on all town-lines would in future be charged. The accounts of each Commissioner only to be charged with gravelling and grading for which an appropriation is made. Any road ditching, work on award drains, repair of bridges or other expenditures in divisions, outside of gravelling and grading, to be authorized by the Council before the work was let; the amount expended to be charged to Road & Bridges Account.

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No ledger or journal were used in keeping the Township accounts in the past. These books have now been provided and the opening entries made for the various accounts to agree with the statement contained in this report. By the authority of the resolution of the Council, the Treasurer was shown how to bring his books up to date, so that in future the accounts and affairs of the Township should be carried on in the books of the Township in a more businesslike manner than previously.

The standing of any account should be easily ascertained at any time by referring to the account in the Treasurer's Ledger.

COUNTY ROADS.

Under County By-law 601, passed December 6th, 1907, certain sections of roads in West Missouri were assumed on April 1st, 1908, as County Roads.

The description of the sections of roads in the by-law printed in Middlesex County Council, December sessions 1907, describes one section as terminating at Con. 5 and 6, being Kelley's siding on the G. T. R. The County Engineer in reply to a request to describe what constituted the County roads in West Missouri, enclosed that portion of the by-law describing County roads in West Missouri in the printed by-law No. 601, cancelling with his pen the last part of the description "being Kelley's siding on G. T. R." The Highway Commissioner's map of County roads in Middlesex County shows the termination as indicated by the County Engineer.

Some members of the Township Council were uncertain as to whether the County road went up to Kelley's siding. I am informed that some years ago the County road authorities did some work on this section of the road which was then thought to be part of the County road system.

During the years covered by this audit members of the Township Council have expended Township money on the County roads, without any authority by motion of the Council, in the divisions of which were Commissioners.

A statement of amounts expended on County Roads, which does not include items for Statute Labor performed on County Roads, is included in this report so that the Township can get credit from the County for the amount they have expended on County Roads in the Township.

By reference to the County audit reports it will be seen that Townships have been paid for expenditures on County Roads for drains, repair of drains and for special grants to roads in the Township. On December 18th, 1913, the Treasurer of the Township of Biddulph was paid \$1111.33, cost of work done on Section 19 of County Roads by Biddulph Township.

The Reeve should make application for the amount expended on County Roads in West Missouri and get payment for the same or get this item credited against the overdraft of Dec. 31st, 1914, claimed in the printed audit report to have been expended by the County on County Roads in West Missouri, more than the equalized amount. The amounts expended on County Roads contained in attached statement are stated under oath to have been expended on County Roads in West Missouri by the commission.

In the statement of Assets and Liabilities attached the amount due from the County is included as an asset and the overdraft in the County books is entered as a liability. This overdraft is not directly

collected from West Nissouri by the County, but is deducted from the appropriation of the following year.

It was pointed out to the members of the Council that they could not perform work or act as Commissioners on County Road work without running the risk of being disqualified. In 1914, W. Wiseman, a member of the Council, was paid by the County on October 5th, 1914, \$22.90 for spreading gravel and again on December 1st, 1914, \$3.75 for spreading gravel.

BRIDGES.

The bridges constructed in the Township during the period covered by the audit, whether on County Roads or in other parts of the Township, were constructed under the County Engineer. The Township paid for plans of Township bridges, some of which were constructed without tender; the explanation being that to ask for tender would have delayed the construction. In 1911 all Township bridges but one were let by tender by the Township Council.

In 1912 plans were procured for 6 bridges; there is no record of the tenders for the two culverts that were built in 1912. The Reeve explained that the tenders for bridges were opened in London by a committee of the Council. The other bridges were not considered till the following year. No written report was made by the committee.

In 1913 tenders were received and accepted by the Council for ten bridges, three of which were County Road bridges paid for by the County. Two bridges were built in 1913 without tender. In 1914 six bridges were built; they were let for a lump sum of \$2592.00 to F. E. L. Talbot and paid for in full together with \$35.00 extra for temporary bridges, although the Engineer's report to the Council in connection with the manner in which these bridges were constructed is as follows:—

London, Ont., October 5th, 1914.

To the Reeve and Members of West Nissouri Township Council,—

Gentlemen:

I have examined bridges constructed in your Township this year and report as follows:

Steel superstructure have been furnished for bridges opposite Lot 19, Con. 5 and 6 and opposite Lot 20, Con. 3 and 4, and placed in position as required. Abutments and floors of these bridges are in good condition. The filling is placed at abutments and grades correspond to grade of road adjacent to the bridges.

Bridge opposite Lot 5, Con. 2 and 3 is completed. It is 8 inches higher than plan provided. The approaches should be raised and widened to provide for extra height; I understand this is provided for. The concrete is good but the finish is not so smooth as you should expect.

Bridge opposite Lot 8, Con. 3 and 4 is also about 9 inches higher than plan called for and the approaches while well filled are steeper than they should be. Concrete and finish of this bridge is good. Bridge Lot 30, Con. 3 and 4 is complete and in good condition.

Bridge between Lots 10 and 11, Con. 4 is about one foot too low; either I did not take my measurements in deepest place under old bridge or the foundations are more than 2 ft. 6 in. deeper than the deepest place under the bridge. I intended floor of new bridge should be 8 inches higher than floor of old bridge. However, the bridge has much larger capacity than the drain below and should allow the waters

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to pass. The span is 9 inches shorter than plan called for. Coping on railing is 1 1-2 inches lighter than plan called for, which does not look well.

Roadway east of bridge is too narrow and should be widened to the north side, but this cannot be done unless location of ditch is changed. Stringers of side bridge remain in position and will cause trouble if not removed.

Respectfully submitted,

(Signed) CHAS TALBOT.

Engineer in Charge.

MUNICIPAL DRAINS.

Bott Dyer & Roulston Drain is the only municipal drain on which expenditures were made during the period covered by this audit.

The Engineer's estimate was \$2540.00, exclusive of amount of work to be performed by the C. P. R'y. In the estimate a lump sum of \$273.00 appears for Survey Report and other incidental expenses; no details as to amount for survey, report, clerk's fees, publishing, letting, commissioners' fees, etc., appears in the report, except, that \$25 is mentioned for incidental expenses to be allowed to North Dorchester Township.

The contract was let for the work at \$2283.00, which exceeded the estimate by only \$16.00.

The work on the drain was started in 1912 but was not completed till the fall of 1913. The contractor was not paid in full till after the Engineer reported the work completed. J. S. Pardy, the Commissioner on the drain, was paid \$68.00; no account of the time he spent on the work was rendered the Council. Under oath he stated he was only paid at the rate of \$2.00 a day for the time he spent on the work which was spread over two years; the contractor being frequently interrupted by high water.

The Council passed orders in favor of F. W. Farncomb, the Engineer, for \$273.00 in all, which is the full amount of the estimate for all incidentals, leaving nothing for inspection, Clerk's fees in West Missouri and North Dorchester, publishing by-laws, advertising for tenders and other incidental expenses.

After crediting the drain with the amount due from the petitioners for expenses of reference to Professor Day, which, in their petition they agreed to pay, but, which the Council have taken no steps to collect, there is an overdrawn account of \$152.55.

The members of the Council have had very little experience with municipal drains.

The excessive amount expended by the Council for the incidental expenses on this drain caused this overdraft. I would suggest getting the solicitor's advice whether it could be legally collected from the ratepayers on the drain in West Missouri and North Dorchester before taking steps to pass an amending by-law to collect the overdraft.

The North Dorchester ratepayers complained of the manner in which the drain was constructed although a committee of West Missouri Council reported the drain completed according to plans and passed by the Engineer.

The amount of the overdraft is included as an Asset of the Township.

POLICE VILLAGE OF THORNDAL.

On February 3rd, 1910, a by-law was passed commuting the Statute

Labor in the Police Village of Thorndale. On the same date an agreement was made with the Township Council that the Police Village of Thorndale was to receive 80 per cent. of the township rate collected in the Police Village.

Attached is a statement of account with the Police Village since the agreement was made. There are some items not yet charged the Village account for law costs in connection with the Hydro contained in a bill rendered the Township Council from Gibbons, Harper & Gibbons, not yet settled.

The Police Village had a balance standing to their credit in the Township Treasurer's hands on December 31st, 1914, amounting to \$312.01.

The Hydro rates are collected in the Village and the monthly Hydro charges paid to the Hydro Commission direct under regulations contained in the Hydro Power Commission Act. All other funds of the Police Village are handled by the Township Treasurer and paid out on orders signed by the inspecting Commissioner of the Police Village.

The sale of plank from old sidewalks and all other moneys handled by the Police Village Trustees, except, in connection with Hydro, are to be handled through the Township Treasurer to comply with the Act.

LAW COSTS

The Township Council have paid out the following in law costs, as shown in the printed audit reports:—

February 1, 1911, Meredith & Fisher, fees for 1910.....	\$ 34 00
July 5, 1911, Meredith & Fisher, fees re School Henderson	
Costs	306 23
April 3, 1912, Gibbons, Harper & Gibbons, on account	300 00
January 13, 1913, Gibbons, Harper & Gibbons, on account ...	200 00
May 7, 1913 Gibbons, Harper & Gibbons, Plaintiff's costs in Mc-	
Farlan vs. West Nissouri	126 40
May 7, 1913, Gibbons, Harper & Gibbons, Solicitor's and Client's	
costs in McFarlan vs. West Nissouri	260 00
	\$826 40

No account from Gibbons, Harper & Gibbons for any of the above appeared among the papers of the Township; the Clerk stated he had never received any account. After writing for an account, at my request, on July 10, 1915, G. H. & G. rendered an account claiming the balance yet due from the Township of \$373.83.

The Council have not done anything to collect from James Henderson the costs which are due from him to the Township as awarded by the Judgment of the Court.

The members of the Council take an oath of office. From their actions and conversation it appears that they conceive their duty apparently to be only along the lines of opposition to the School and anyone who is favorable to the School. There is no doubt, whatever, from the way the Members of the Council talk and their actions in connection with suits and the appointment of Trustees to the School Board, that had the costs of any case been against anyone who was a supporter of the School, instead of James Henderson, to whom they are friendly, and in 1915 appointed to the School Board, they would have taken action to recover costs.

The Council have been derelict in their duty in not collecting costs

TOWNSHIP OF WEST NISSOURI.

from Henderson, concerning which no less than three lawyer's letters were received by them at the instance of the ratepayers, asking them to take action to recover the costs.

There is due from James Henderson \$246.23 of costs paid Meredith and Fisher by the Township, also a portion of the account of Gibbons, Harper & Gibbons, which has not been taxed or paid by the Township. A balance of \$373.88 is claimed by Gibbons, Harper & Gibbons as unpaid to them in the bill they rendered July 10th, 1915, to the Township.

Mr. Justice Middleton in the case of School Board mandamus to compel the Township Council to pay over School funds, said in part.

"This is an unfortunate contest between a Municipal Council and a School Board, in which the Council, quite forgetting the limitations of its sphere, seeks to review the action of the School Board and to protect the ratepayers from the action of that Board. As put by the Reeve: 'A very large proportion of the ratepayers of the Township are opposed to the establishment or maintenance of a Continuation School in the said Township, as I verily believe, that myself and other Councillors opposed to the establishment of such School were elected by a large majority on that issue. Knowing the feeling of the ratepayers in this regard, the majority of the Councillors felt it to be their duty to prevent, if possible, the establishment of the said School against the will of the people who have to maintain the same.'"

"Nothing can be more improper than this attitude on the part of the Township Council."

"The Reeve and his associates are quite wrong in seeking to answer this application by the assertion that they and the ratepayers do not approve of a Continuation School. That question is one over which they have no voice or control. 'The Council of a County, with the approval of the Minister, may establish in any Township, Town or Village in the County, one or more Continuation Schools.' Sec. 5 of the Continuation School Act 9, Edw. VII., Chap. 90; and this section cannot be reviewed by the Township."

The position of affairs in the Township by the action of the Council and School Board all being opposed to the School, paying money out of Township and School funds that should be recovered from individuals and refusing to take action to recover from their friends, will necessitate action again being taken by ratepayers to force officials of the Council and School Board to do their duty.

It is considered a conservative estimate that over \$5,000 has already been paid in law costs in connection with West Nissouri Continuation School suits by the Township, School Board and individual ratepayers.

WEST NISSOURI CONTINUATION SCHOOL.

This has been the subject of controversy and legal actions for some years and the law costs in connection with the suits paid by the Township Council and the School Board, attract the attention of the ratepayers more than anything else in connection with the affairs of the Township.

The suit of James Henderson vs. the Township of West Nissouri to quash the By-law No. 208 in connection with West Nissouri Continuation School, was appealed from Court to Court; the final decision was a judgment in favor of the Township with certain costs against James Henderson.

The Council paid Meredith & Fisher taxed costs in connection

PROVINCIAL GOVERNMENT AUDIT.

15

with the Henderson case amounting to \$306.23. No effort has been made by the Council to collect the costs from James Henderson under the Judgment.

In connection with these costs the Reeve, R. Fitzgerald, in evidence taken under oath stated:—"I do not think the Council will collect costs from James Henderson till they are forced to."

The Councillors state they were elected to oppose the School. The Reeve stated the majority of the ratepayers were opposed to collecting costs from Henderson.

The suit John McFarlan vs. the Township of West Nissouri was to refrain the Township Council from procuring the County Council to rescind the by-law in connection with West Nissouri Continuation School. The Judgment was against the Township of West Nissouri with costs to McFarlan.

On May 7th, 1913 the Council paid McFarlan costs to Gibbons, Harper & Gibbons	\$126 40
Gibbons, Harper & Gibbons' bill of costs rendered on July 10th, 1915, includes McFarlan vs. Fitzgerald et al solicitor's costs	168 29
And difference in costs paid Meredith & Meredith and amount received from Township	3 44
	\$298 13

The School Board sued the Township of West Nissouri to pay over moneys demanded. This case was appealed and the judgment was in favor of the School Board with costs in the Court before Mr. Justice Middleton, but no costs to either party in the Divisional Court.

The School Board paid all their costs in this case and according to the Judgment should recover costs from the Township as ordered by Mr. Justice Middleton.

There was a suit of McFarlan, Hobbs & Harding against Salmon, Blight & McCutcheon, three members of the School Board, to compel them to open the School. Neither the School Board nor the Township of West Nissouri were parties to this suit.

The matter of costs in this case was one entirely between the litigants.

The West Nissouri Continuation School Board has paid the following law costs:—

February 6th, 1914, Meredith & Meredith	\$ 917 62
August 10th, 1914 Gibbons, Harper & Gibbons	\$1106 60

Evidence was taken under oath from members of the School Board in connection with these accounts. All those to whom a subpoena was sent attended and gave evidence without resistance, except J. W. Salmon, who at first stated he would answer questions but would not at that time take the oath, but he might the following day. When the section of the Act was read to him and he was informed that if he did not then give his evidence the means of procuring it contained in the Act would be resorted to, he finally decided to take the oath.

Evidence of J. W. Salmon:

J. W. Salmon, a member of the West Nissouri Continuation School Board since January, 1912, and still a Trustee, one of the defendants in the case of McFarlan, Hobbs & Harding against Salmon, Blight & McCutcheon, in his evidence under oath stated:—

"In 1912 suit was entered by McFarlane, Hobbs & Harding against

Salmon, Blight and McCutcheon three of the Trustees, to compel us to agree to have a School opened."

"Sir Geo. Gibbons acted as solicitor for Blight, McCutcheon and myself."

Gibbons, Harper & Gibbons were appointed solicitors of the Board in 1913. The first meeting or very shortly after, the majority of the Board were opposed to the School."

"Meredith & Meredith's account of costs seemed to be an enormous bill we referred it to Gibbons, Harper & Gibbons and they advised us to pay it, so on Jan. 27, 1914, the bill of \$917.62 was paid. We, Blight McCutcheon and myself, had nothing to do with employing Meredith & Meredith."

"On May 5, 1914, account of Gibbons, Harper & Gibbons of \$1106.60 was paid. I voted to pay it. I have never paid Sir Geo. Gibbons or the firm of Gibbons, Harper & Gibbons any costs. In my opinion, the bill of Gibbons, Harper & Gibbons for \$1106.60 might include items in which Salmon, Blight and McCutcheon might have to pay personally."

Evidence of Ernest S. McCutcheon:

Ernest S. McCutcheon was a member of the West Missouri Continuation School Board appointed by Township by-law of January 8th, 1912, for three years; one of the defendants in the suit of McFarlan, Hobbs & Harding against Salmon, Blight and McCutcheon. I am the McCutcheon mentioned in the suit."

"Salmon, Blight and McCutcheon employed Sir George Gibbons to act as our solicitor."

"After date of Justice Middleton's judgment on July 23, 1912, being shown me, the suit must have been started in 1912."

"Meredith & Meredith's bill of costs was referred by motion to Gibbons, Harper & Gibbons for taxation the same meeting that Gibbons, Harper & Gibbons were appointed solicitors for the School Board on February 5, 1913."

"I think the Meredith & Meredith costs were for the School Board suing the Township for funds. It was referred for taxation February 5, 1913, and delay in payment was awaiting instructions from our lawyer, Gibbons, and on January 27, 1914, by resolution of the Board the account of \$917.62 was paid."

"The car of coal purchased for the Board by resolution of October 27th, 1913, in name of F. Stayner, was on information from him that he could buy it much cheaper than we could get it from local dealers. After the bills were paid we did not get the coal as cheap as we expected. I was not aware the Board were doing anything improper by selling the surplus coal."

"On May 5, 1914, Gibbons, Harper & Gibbons' bill for \$1106.60 was paid."

"I have never had a bill from Sir Geo. Gibbons for costs in Salmon, Blight and McCutcheon suit and have not paid any costs personally." I glanced over a few pages of Gibbons, Harper & Gibbons' bill of costs at the time it was paid. I do not remember anything being said about it being taxed."

"In the case against Salmon, Blight and McCutcheon the costs of several of the judgments were against the three defendants, Salmon, Blight and McCutcheon."

"I was always against the School till it was started and will favor it if it proves itself a success."

"Meeting of February 5, 1913 was held in R. T. Wright's office in the evening."

"The reason Gibbons, Harper & Gibbons' bill for \$1106.60 which included charges in 1912, was paid, is that we considered the solicitors should know what the Board should pay; we left it to our solicitors." "Sir George Gibbons told me that each of the parties in the suit would have their own costs to pay. I think this was in 1912. I have never asked him anything about costs since."

"After looking over Gibbons, Harper & Gibbons' bill of \$1106.60 paid by the Board on May 5, 1914, I think that Gibbons, Harper & Gibbons should know what the Board should pay. It looks as if some of the items of 1912 should be paid by Salmon, McCutcheon and Blight personally."

Evidence of Simon Blight:

Simon Blight, a member of the School Board, appointed by Township by-law February 7, 1912, for two years, one of the defendants in the suit of McFarlan, Hobbs & Harding against Salmon, Blight and McCutcheon, stated in his evidence under oath:—

"I was first asked by James Wheaton if I would act as a Trustee. I told him that I had no money to lose and if there was any money at stake I would not take it at all." "Shortly after that conversation, James Wheaton, R. Fitzgerald and I think, J. S. Pardy came to see me to get me to act as Trustee. James Wheaton did most of the talking. I asked if there was any obligation of office. They gave me to understand I was not to be sworn in."

"The suit McFarlan, Hobbs & Harding against Blight, Salmon and McCutcheon, three of the Trustees, was started in 1912. I never employed a solicitor for myself except, that I consulted Vining, a lawyer in London, as to my duties as a Trustee. He informed me that although not sworn in, my duties were just the same as if I had been."

"I never paid a cent to any lawyer except Vining or contributed anything to any lawyer since I was appointed a Trustee."

"I did not personally employ Gibbons but went with Salmon and McCutcheon to Gibbons' office and made affidavits, and a member of Gibbons' firm acted for Salmon, McCutcheon and myself when we were examined in Court."

"I saw Meredith's & Meredith's account of \$917.62 and looked over the items and seconded a motion that the account be paid. These costs were for action by the School Board which were started before I became a Trustee. Members of the Board stated that the bill had to be paid on advice of Gibbons, Harper & Gibbons, who were appointed solicitors for the School Board on February 5, 1913. Meredith & Meredith's bill was paid January 27th, 1914."

"The bill of Gibbons, Harper & Gibbons for \$1106.60 paid by the School Board on May 5, 1914 was paid after I ceased to be a Trustee. I have looked over the items in this bill of \$1106.60 and think there are items in this bill that Salmon, McCutcheon and myself should have been billed with personally. I have never been rendered with any bill of costs from Gibbons, Harper & Gibbons. There are items in the bill of costs paid by the School Board which I do not know anything about. Item of \$100.00 charged in the bill Oct. 28, 1912, Council fee on appeal, appears to be in connection with judgment of December 14, 1912 rendered by Justices Riddell, Latchford and Sutherland on December 14, 1912, which stated the costs to be paid by Simon Blight, John Salmon and Ernest McCutcheon, and other items in the bill, in my opinion, should be paid by Salmon, McCutcheon and myself personally and should not have been paid by the Board."

Evidence of E. J. McMartin:

E. J. McMartin, a Trustee of West Missouri Continuation School Board since January 1914, and is still a Trustee, who was appointed and acted as assessor of the Township for the years 1914 and 1915, stated in evidence under oath:—

"I am a member of the West Missouri Continuation School Board. I was first appointed by Township Council Jan. 8, 1912, but resigned. I was again appointed by County Council Jan., 1914 for three years."

"I have been assessor since I have been Trustee. I was advised by Sir Geo. Gibbons that under the Municipal Act I could be assessor as well as a trustee. My attention was never called to Sec. 12, Chap. 268 as to qualification of Trustee."

"On May 5, 1914 account of \$1106.60 of Gibbons, Harper & Gibbons was paid. I saw the account. I did not know when they were appointed solicitors."

Evidence of Walter Fitzsimons:

Walter Fitzsimons, a Trustee of West Missouri Continuation School Board, appointed by the Township Council Jan. 12, 1914, for three years, and still a Trustee, stated in evidence under oath as follows:—

"I was appointed a Trustee of West Missouri Continuation School Board by Township Council, Jan. 12, for three years."

"May 5, 1914, I moved the payment of bill for \$1106.60 of Gibbons, Harper & Gibbons. I did not know in what cases the account was in connection with; bill came in from the lawyers and I thought it must be right. It was talked over and we paid it."

Evidence of Sam C. Pardy:

Sam C. Pardy, a Trustee of the West Missouri Continuation School Board and Chairman for the years 1914 and 1915, stated under oath:—

"I was appointed by the County a Trustee on July 4, 1913, in the place of William Bailey who had died."

"In connection with the carload of coal, we thought we could get it cheaper by buying a small car and Mr. Owens, the teacher, said he would take part if there was too much for the School. F. Stayner acted for the Board and sold some of the coal \$7.35 a ton, what we considered it cost."

"I was present May 5, 1914, when account of \$1106.60 of Gibbons, Harper & Gibbons was paid. We read over the items and we had them employed and considered we had to pay the account. I do not know anything about the dates of items in the account. I was not a Trustee when they were first appointed solicitors."

"The intention of the resolution Dec. 15, 1914, for the Secretary to pay accounts was any small accounts that there might be for repairs or supplies."

Evidence of Alfred Bailey:

Alfred Bailey, Secretary Treasurer of West Missouri Continuation School Board, stated the following under oath:—

"I have been Secretary Treasurer of the West Missouri Continuation School Board since Feb. 5, 1913, and am still Secretary Treasurer."

"The present situation in regard to the School is that the Municipal Council is opposed to the School and the Trustees are all opposed to the School and are keeping it open because they are obliged to according to law."

"In regard to the law costs paid by the School Board, they have been paid by me by order of the Board."

"At the present time I have authority to procure any necessary equipment, the payment of which is sanctioned by the Board."

"The Board in 1913 purchased a car of coal at \$7.35 per 224^l on board cars Thorndale, Ont. None of this was sold to members of the Board; the Board did not know it was illegal, and after E. A. Owens, the teacher, referred me to the section in the Act that it was illegal, the Board sold no more. The Board paid for unloading the car and rehauling a small portion of it. There is still some coal on hand."

The evidence quoted above includes the following:—

That Gibbons, Harper & Gibbons were appointed solicitors for the West Nissouri Continuation School Board on Feb. 5, 1913.

That the account of Gibbons, Harper & Gibbons contained charges under date of 1912.

That Salmon, Blight and McCutcheon in the suit against them, personally employed Sir. Geo. Gibbons to defend them and have not paid any law costs personally.

That Salmon and McCutcheon voted to pay Gibbons, Harper & Gibbons' bill of costs out of West Nissouri Continuation School funds.

That Simon Blight, one of the defendants, who had ceased to be a Trustee when the bill of Gibbons, Harper & Gibbons \$1106.60 was paid by the School Board, swears, in his opinion, "it contained items that should not have been paid by the Board."

That E. S. McCutcheon who voted to pay the costs out of the School funds, swore that "it looks as if some of the items of 1912 should be paid by Salmon, Blight and McCutcheon personally."

That J. W. Salmon, who at first refused to take the oath and give evidence, voted to pay the costs out of the School funds and swore "in my opinion, the bill of Gibbons, Harper & Gibbons, for \$1106.60 might include items in which Salmon, Blight and McCutcheon might have to pay personally."

It is not to be wondered that the ratepayers complained they could not get information in regard to the expenditures of the West Nissouri Continuation School Board.

Mr. Justice Middleton in his judgment of July 23, 1912 on the case of McFarlan, Hobbs & Harding vs. Simon, Blight and McCutcheon, commenting on resolutions of the Board which the defendants all voted against, stated:—

"A newspaper account of the proceedings of this meeting is put in and verified; the attitude taken by those opposed to the resolutions being that the School should not be established because the ratepayers of the Township are opposed to it. No amendment was moved to any of the resolutions; and so far as appears, the sole issue raised was "School or No School."

The situation referred to above remains the same today. The Reeve, R. Fitzgerald, when asked taking proceedings against James Henderson for costs awarded the Township against James Henderson in the case Henderson vs. Township of West Nissouri opposing the School, swore under oath "I do not think the Council will collect costs from James Henderson till they are forced to." Alfred Bailey, Secretary Treasurer of the West Nissouri Continuation School Board, swore under oath "the present situation in regard to the School is that the Municipal Council is opposed to the School and the Trustees are all opposed to the School and are keeping it open because they are obliged to according to law."

In further evidence of the facts as stated above the Township

TOWNSHIP OF WEST MISSOURI.

Council appointed James Henderson in 1915 by by-law, a Trustee of the West Missouri Continuation School although he has not paid the Township costs in suit he had against the Township mentioned above.

I am informed that James Henderson is not a resident of West Missouri Township.

Mr. McMartin, a Trustee of the School, has been assessor for the Township for the year 1914 and is the assessor for 1915. This appears to be contrary to Sec. 12, Chap. 236, R. S. O., 1914.

In 1913 A. Bailey was appointed Secretary Treasurer of the West Missouri Continuation School at the salary of \$30.00. In Feb., 1914, he was paid \$50.00 for services as Secretary Treasurer in 1913. It was explained that the \$20.00 was for extra services. In 1914 he was again appointed Secretary Treasurer; no salary being mentioned. In 1915 he was paid \$60.00 for services as Secretary-Treasurer for 1914. He is again appointed Secretary Treasurer for 1915; no salary mentioned.

In discussing this it is only fair to mention that the affairs of the Township have for many years been run in a very lax manner. The by-laws of the Township have never mentioned any salary for assessor or collector when appointed.

Mr. Bailey has been Collector for a number of years. The amount he was paid was voted by the Council when his work was finished. That being the case, the local methods are chiefly to blame for the fact that the minutes re the apparent overpayment of \$20.00 to Mr. Bailey for services in 1913, did not mention that the amount was for extra services. There is no doubt that considerable time was occupied by the Secretary Treasurer in the work.

Rented rooms in the Masonic Hall were fitted out suitable for School purposes in 1913.

A small quantity of coal out of the car-load purchased by the Board, was sold to ratepayers. This is referred to in evidence of the Trustees.

The minutes of the School Board omit to record many of the accounts paid. General resolutions were passed giving the Secretary Treasurer authority to pay bills.

In future, the minutes should record the payments authorized by the Board, and if paid between meetings should then be confirmed at the next meeting and recorded in the minutes.

Practically the whole bill of costs, \$1106.60, paid Gibbons, Harper & Gibbons by the School Board is for costs of Salmon, Blight and McCutcheon suit with the exception of an item of \$50.00 for general account against the School Board.

The costs paid by the School Board for Salmon, Blight and McCutcheon which should have been paid by them personally, should now be recovered from John W. Salmon, Simon Blight and E. McCutcheon.

Trustees cannot legally pay out School funds anything that they individually are liable for.

FINANCIAL STANDING OF THE TOWNSHIP

December 31, 1914.

The attached statement of Assets and Liabilities includes all known assets and liabilities except such as are referred to in this report.

The Council have not varied the Township rate during the time covered by this report; the same rate was collected in the years when a number of bridges were built as when no such large expenditures took place. The result is there is a surplus of available assets over Current Liabilities of \$5753.84.

Owing to the fact that accounts are not rendered and filed for work done in divisions for gravel and other material purchased, it is not possible to give a statement of outstanding liabilities.

RESULT OF THIS AUDIT

A ledger has been provided, the accounts as on Dec. 31st, 1914, opened and the Treasurer instructed how to continue the work in the future.

The manner in which the Statute Labor has been conducted in the Township has been pointed out to the officials and Council, as well as other affairs of the Township which were not properly conducted.

A By-law was passed Aug. 4, 1915, imposing 5 per cent. on all unpaid taxes on Dec. 15th each year.

A By-law book has been procured in which the Clerk is to transcribe the Township by-laws of past years and keep it written up as new By-laws are passed.

Award drain expenditures not collected from ratepayers and the County of Middlesex in connection with County roads will be placed on 1915 roll or collected.

County road expenditures as shown in statement attached as sworn to by the Commissioners who had the work done, should be recovered from the County of Middlesex.

When collection is made by the Council of items exclusive of costs in connection with law suits drawn to their attention in the attached statements, the Township will recover more than the cost of this audit besides having their books put in proper shape.

RECOMMENDATIONS

That the Treasurer be provided with a safe or some other means of keeping the books, vouchers and documents, where they will be less liable to be destroyed by fire.

That the Ledger and Journal provided be used in future to record the transactions of the Township.

That all By-laws be written in the book now provided for that purpose.

That the Tax Roll be returned in future as required by the Act.

That the Statute Labor By-law be enforced and that all the Pathmasters make proper declaration when returning the lists.

That Commissioners of divisions limit their expenditures in their division to the amount of appropriations recorded in the minutes of the Council.

That the Council take proceedings to collect the amounts due the Township as shown in this report.

That the remuneration of members of the Council be fixed by By-law.

That the minutes record the authority of members of the Council to expend money in any way which is not covered by their appropriation.

That such further duties imposed on the officials as recommended in this report be considered when fixing their remuneration.

CONCLUSION.

It is not considered necessary to furnish any further detailed statements than those that accompany this report.

In the absence of written accounts for labor, material and gravel purchased and paid for by oral report at Council meetings, it was not possible to trace some of the transactions.

There were many irregularities but only those of greater importance are referred to in this report.

The importance the ratepayers attach to the dispute over the West Nissouri Continuation School and the expense in connection with law suits required that this subject be fully reported on.

It is unfortunate that such a bitter feeling as exists in connection with the Continuation School, should have arisen to cause such large expenditures on law costs without a final settlement of the subject in dispute being reached.

I desire to thank the officials and others who have rendered information and assistance from time to time during the continuance of this audit.

The attention of the Council is called to Section 15, Chap. 200, R. S. O. 1914, which requires that the recommendations made in this report be carried into effect.

I shall be pleased to furnish any further explanations or advise with the Council in reference to any of the matters mentioned and recommendations contained in this report.

Yours truly ,

A. F. FALLS,
Chartered Accountant.

Toronto, Ont., Sept. 8th, 1915.

Township of West Nissouri SCHEDULES

Schedule 1.—Assets and Liabilities.

- " 2.—Account Against County of Middlesex.
- " 3.—Statute Labor and Award Drains to go on 1915 Roll.
- " 4.—Bott Dyer and Ralston Drain Account.
- " 5.—Bott Dyer and Raulston, Expense of Reference to
Prof. Day.
- " 6.—Thorndale Police Village Account.
- " 7.—Debenture Liability.

Schedule 1

ASSETS AND

As at Dec.

ASSETS.

Available Assets:

Taxes—Balance uncollected, 1914 Roll	\$13615 76
County of Middlesex, Awards County Roads, etc.	564 38
Award Drains to go on 1915 Roll	50 75
Bott Dyer and Roulston Drain Overdraft	152 55
Bott Dyer and Roulston, due from petitioners re Prof Day	26 50
Statute Labor omitted 1914 Roll	51 00
East Missouri Townline Account paid July 7th, 1915	25 22
North Dorchester Townline Account	11 00
Costs due from James Henderson	246 23

Total Available Assets\$14743 39

Fixed Assets:

Road Grader on County Roads, Furniture, etc., estimated 250 00

Passive Assets:

Debt Principal unpaid	\$6246 18
Less collected on 1914 Roll and included in liabilities	229 82
	<u>6016 36</u>

\$21009 75

LIABILITIES

31, 1914

LIABILITIES.

Current Liabilities:

Home Bank of Canada, Note	\$ 500 00	
Home Bank of Canada, Interest	1 50	
Home Bank of Canada, Overdraft ..	5151 28	
Debenture collected on 1914 Roll—Dyer ..	81 53	
Debenture collected on 1914 Roll Bott Dyer & Roulston	224 82	
Police Village of Thorndale	312 01	
West Nissouri Continuation School	1402 41	
School Section No. 6 over collected to meet Debenture 1913, .09; 1914, \$1.53	1 62	
County of Middlesex, County Road Overdraft as per printey County audit report	742 29	
East Nissouri Account, Townline	50 86	
Rent of Harding Hall, Oct. 1, 1914 to Dec. 13, 1914	11 25	
Collector of Taxes, salary 1914	135 00	
Gibbons, Harper & Gibbons, claim for balance of account	373 88	
Total Current Liabilities		\$ 8989 55

Deferred Liabilities:

Debentures:

Thorndale Police Village, Hydro	\$2500 00
Government Drain	580 06
Dyer Drain	77 65
Bott Dyer & Roulston Drain	1453 06
School Section No. 6	1635 41

6246 18

Less included above collected on 1914 Roll due 1915; Dyer....	\$ 77 65
Bott Dyer & Roulston	\$152 17
	229 82

6016 36

6003 84

Assets exceed Liabilities

\$21009 75

Schedule 2

WEST MISSOURI ACCOUNT AGAINST COUNTY OF MIDDLESEX.

DRAINS.

1911.

Sept. 6 Assessment against Road between Con. 4
and 5 on Rott Dyer & Roulston Drain...\$ 42 00
Campbell Award Drain Lots 15 and 16, Con.
3 and 4, expenditures as follows:—

1914.

Dec. 15	County fees of F. W. Farncomb, enforcing	
	County portion	5 00
	Bert Riddell, digging, County portion	17 00
	Deller Bros., tile, County portion	19 15
	County Share engineer fees Award No. 1..	5 50
	County Share engineer fees Award No. 2 . . .	5 50
	County share engineer Walter Fitzsimmon	
	Award	3 50
		\$ 97 65

Expended by W. Wiseman, Commissioner on
County Roads:—

1910.

Mar. 2	John Elliott, taking down fence, Lo 23, Con. 4	2 00
Ap'l. 8	Wm. Pardy, repairing Road opposite Lot 21, Con. 4	1 00
Feb. 2	W. G. Walters, shovelling snow, opp. Lot 20, Con. 4	4 15
Nov. 30	Wm. Pardy, tile drain, opp. Lot 23, Con. 4....	4 00

1911.

Ap'l 5	John Wiseman, shovelling and ploughing opp. Lot 24, Con. 4	1 00
	5 W. G. Walters, shovelling and ploughing, opp. Lot 20, Con. 4	9 50

1912.

July 3	Wm. Pardy, repairing culvert, opp. Lot 21, Con. 4	1 50
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1913.

May 28	Arch. Johnstone, repairing washout, opp. Lot 21, Con. 4	1 00
Aug. 6	Samuel Pardy, gravelling, opp. Lot 23, Con. 4	20 00

1914.

Dec. 2	John B. Elliott, repairing washout, Lot 23, Con. 4	6 00
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50 15

Expended by J. S. Pardy, Commissioner on
County Roads:

1912.

May 29	Chas. Weston, shovelling snow, Lot 3, Con. 4	5 00
Aug. 7	J. M. Carruthers, shovelling snow, R. D. 41..	9 00
Nov. 6	Frank Smithson, cleaning ditch opp. Lo and 6, Con. 6	2 50
Oct. 3	Wm. Smith, gravel, R. D. 21	11 75
Dec. 15	Wm. Smith, gravel, R. D. 21, 27, 28 and 13 cords job	25 75

PROVINCIAL GOVERNMENT AUDIT.

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Schedule 2—Continued

1913.		
May	7 John Woods, repairing washout bridge and use of road drag	15 00
	28 W. Noble, repairing washout Lot 5 and 6, Con. 6	50
July	2 Marshall & Jones, grading, Lot 7, Con. 4, Lot 13 and 14, Con. 4	30 00
Aug.	6 John Davis, repairing washout, opp. Lot 12, Con. 4	2 50
	6 A. Marshall, gravelling, Lot 13 and 14, Con. 4	52 00
Sept.	3 W. G. Walters, damage to wagon springs, opp. Lot 12, Con. 4	16 00
	3 A. Lee, repairing washout, opp. Lot 12, Con. 4	1 50
Oct.	2 Robt. Strathdee, gravel and grading, opp. Lot 4, Con. 4	17 50
	2 Robt. Strathdee, gravel and grading, between Lots 5 and 6, Con. 6	54 50
	2 M. Pardy, gravel and grading, opp. Lot 4, Con. 4	20 00
	2 M. Pardy, work on grader and grading, between Lots 5 and 6, Con. 6	56 50
	2 Allan Woods, operating grader, Lot 4, Con. 4 and between Lots 5 and 6, Con. 6	37 70
	2 Jos. Hill, repairing washout, Lot 8, Con. 4 ..	2 00
Nov.	5 Colin Leach, gravelling, opp. Lot 4, Con. 4..	9 50
	15 Wm. Douglas, gravel between Lots 5 and 6, Con. 6	21 00
Dec.	15 Deller Bros, repairing culvert, ditching and hauling tile	8 25
	15 E. North Co., concrete tile	2 13
	15 Allen Woods, trimming road, opp. Lot 5 and 6, Con. 6, and opp. Lot 7, Con. 4	4 00
1914.		
Dec.	15 Wm. Smith, gravel R. D. 21	12 00
		416 50
		\$564 38

In 1915 the following items have been paid out by the Township Council on County Roads which must be added to the above amount:

1915.		
Mar.	3 G. W. Roulston, 75 posts for snow fence, opp. Lot 19, Con. 4	18 75
May	5 R. T. Wright, lumber for snow fence, opp. Lot 19, Con. 4	62 20
		\$ 90 95

The work on the snow fence opposite Lot 19, Con. 4, was done by the ratepayers without charge. The nails do not seem to have been paid for yet.

TOWNSHIP OF WEST MISSOURI.

Schedule 3

STATUTE LABOR.

The following items of Statute Labor reported unperformed for the year 1914 do not appear on the 1914 Tax Roll against lands and should be placed on the 1915 Tax Roll:

LIST NUMBER	NAME	AMOUNT
4	Daniel Wade	\$ 6 00
21	Wm. Broughton	4 00
30	James Henshaw	6 00
41	Gledde Vining	2 00
48	Thos. & Hugh Faircloth	3 00
50	Ed. Pickle	7 00
53	Hugh Jones	8 00
76	Sanders Hardie	4 00
36	Wm. McMurray	5 00
36	Joseph Vining	6 00
		\$51 00

AWARD DRAINS.

Amounts to be collected or placed on 1915 Roll with 7 per cent. added:

Peter Smith Award September 19, 1914.

J. H. Smibert	\$ 3 75
G. B. Hodgins	5 25
Peter Smith.....	6 00
	\$15 00

Walter Fitzsimon Award October 6, 1913.

Ed. Logan	4 50
Henry Logan	2 00
Walter Fitzsimon	5 50
	12 00

Campbell Award.

R. P. Logan, Engineer's fees performing R. P. Logan's part	5 00
R. P. Logan, Bert Riddell, digging R. P. Logan's part	7 50
Deller Bros., tile, R. P. Logan's part	11 25
	23 75
	\$50 75

Schedule 4

BOTT DYER & RAULSTON MUNICIPAL DRAIN ACCOUNT.

By-law 218 Passed Sept. 6, 1911.

		DR.	CR.
1910.			
Dec. 15	To F. W. Farncomb, account plans	\$ 50 00	\$
1911.			
Ap'l 5	To F. W. Farncomb, account plans	117 00	
5	To J. H. Davis, expenses to Guelph	5 50	
June 7	To A. Waring, Typing By-law	1 25	
	To Prof. W. H. Day, travelling expenses ...	4 50	
Aug. 2	To M. J. Dewey, printing By-law	15 00	
Nov. 29	To J. H. Davis, Clerk's fees	20 00	
29	To Free Press, advertising for tenders	12 80	
29	To Advertiser, advertising for tenders ...	12 00	
Dec. 15	To F. W. Farncomb, services	29 50	
1912.			
Feb. 14	To F. W. Farncomb, engineer's fees	10 00	
Oct. 3	To Elias Fuller, on contract	100 00	
Nov. 6	To Elias Fuller, on contract	700 00	
27	To Elias Fuller on contract E. North Co...	25 72	
Dec. 16	To Elias Fuller, on contract	300 00	
16	J. S. Paray, overseeing work	28 00	
Oct. 3	By Debentures sold		1736 00
	By Township for Roads		107 00
	By County for Roads charged County account		42 00
1913.			
Jan. 13	To F. W. Farncomb, survey levels, etc.	30 00	
	To Elias Fuller, on contract	200 00	
May 31	To Elias Fuller, on contract	200 00	
July 2	To Elias Fuller, on contract, Deller Bros. ...	500 00	
Oct. 2	To Elias Fuller, on contract, W. Owens	130 25	
Nov. 5	To F. W. Farncomb, taking levels, etc ...	35 50	
	To Elias Fuller, on contract Deller Bros. ...	46 00	
	To Elias Fuller, balance of contract in full	81 03	
	To John S. Paray, overseeing drain	30 00	
Sept. 3	By Township of North Dorchester		630 00
	By Charged Petitioners' expenses, refer- ence to Prof. Day		26 50
	BALANCE OVERDRAWN		152 55
		\$2694 05	\$2694 05
	Drain Account Overdrawn	\$ 152 55	

TOWNSHIP OF WEST MISSOURI.

Schedule 5

BOTT DYER & RAULSTON MUNICIPAL DRAIN.

Cost of Reference to Prof. Day as petitioned by ratepayers who agreed to pay the expense in proportion to their assessment as set forth by the Engineer. Minutes of Council February 2nd, 1911.

SIGNERS	ASSESSMENT	PROPORTION OF COST
Chas. Talbot	\$ 47 00	\$ 1 30
Francis Mooney	2 50	07
Ray Bott	360 00	9 92
Wm. Wilkinson	30 50	84
James Monks	16 00	44
Wm. Smith	7 00	19
Harry Dean	82 00	2 26
Thos. McConnell	195 50	5 39
Roy Judge	113 50	3 13
Robt. Strathdee	8 50	23
J. D. Bott	99 00	2 73
Amount to be collected .. .		<u>\$26 50</u>

The amount expended is as follows:

J. H. Davis to Guelph	\$ 5 50
Prof. Day travelling Expenses ..	4 50
F. W. Farncomb, reports, etc. ..	16 50
	<u>\$26 50</u>

Schedule 6

STATEMENT OF THORNDALE POLICE VILLAGE ACCOUNT.

As on December 31, 1914.

	DR.	CR.
1910 By 80 per cent. of Township rate in Police Village, 1910		\$ 258 05
By Commutation, 1910		203 00
To Orders page 34 printed audit report, 1910	\$ 328 80	
1911 By 80 per cent. of Township rate in Police Village, 1911		263 24
Commutation, 1911		212 00
To Orders page 34 printed audit report, 1911	406 28	
1912 By 80 per cent. of Township rate in Police Village, 1912		270 28
By Commutation, 1912		217 00
To Orders page 30 printed audit report 1912	542 40	
1913 By 80 per cent. of Township rate in Police Village, 1913		269 25
By Commutation, 1913		220 00
To Orders page 9 printed audit report, 1913	108 32	
1914 By 80 per cent. of Township rate in Police Village, 1914		274 33
By Commutation		208 00
By Special rate levied re Hydro, 1914		294 46
To Orders page 6 printed audit report, 1914	968 25	
Aug. 5 To St. Mary's Journal notices re registering By-laws 230 and 255	5 75	
Sept. 2 To Reeve and Clerk to London re Hydro By-law	6 00	
2 To Registering Hydro By-law and Telephone	5 80	
Dec. 15 To J. H. Davis to London Sept. 3 and 18, making affidavits By-law	6 00	
BALANCE AT CREDIT	312 01	
	\$2689 61	\$2689 61
1914.		
Dec. 31 Balance at Credit of Police Village		\$ 312 01

Schedule 7

DEBENTURE LIABILITY.

By-law 154, Government Drain, \$311.96 Yearly.

	Principal.	Interest
No. 9 Due December 15, 1915	\$ 282 96	\$29 00
10 Due December 15, 1916	297 10	14 86
	\$ 580 06	

TOWNSHIP OF WEST MISSOURI.

Schedule 7—Continued

By-law 207, Dyer Drain, \$81.53 yearly.

5. Due Sept. 15, 1915\$ 77 65 \$ 3 88

By-law 218, Bott Dyer & Roulston Drain, \$224.82 yearly.

3	Due Oct. 1, 1915	\$ 152 17	72 65
4	" " 1916	159 78	65 04
5	" " 1917	167 75	57 06
6	" " 1918	176 15	48 67
7	" " 1919	184 96	39 86
8	" " 1920	194 21	30 61
9	" " 1921	203 92	20 90
10	" " 1922	214 11	10 71

\$1453 06

By-law 232 School Section No. 6, \$600.83 yearly.

3	Due Nov. 18, 1915	\$ 518 76	\$81 77
4	" " 1916	544 71	55 82
5	" " 1917	571 94	28 59

\$1635 41

\$2500.00, 5 per cent. Hydro Electric for Thorndale Police Village to go on 1915 Roll. Bylaw 230, 255, 262; \$162.63 yearly.

Number	Date	Principal	Interest
1	Feb. 8, 1916	\$ 37 63	\$125 00
2	1917	39 51	123 12
3	1918	41 49	121 14
4	1919	43 56	119 07
5	1920	45 74	116 89
6	1921	48 02	114 61
7	1922	50 43	112 20
8	1923	52 95	109 68
9	1924	55 59	107 04
10	1925	58 37	104 26
11	1926	61 29	101 34
12	1927	64 36	98 27
13	1928	67 57	95 06
14	1929	70 95	91 68
15	1930	74 50	88 13
16	1931	78 23	84 40
17	1932	82 14	80 49
18	1933	86 24	76 39
20	1935	95 05	67 54
19	1935	95 09	67 54
21	1936	99 84	62 79
22	1937	104 83	57 80
23	1938	110 07	52 56
24	1939	115 58	47 05
25	1940	121 36	41 27
26	1941	127 42	35 21
27	1942	133 80	28 83
28	1943	140 49	22 14
29	1944	147 51	15 12
30	1945	154 88	7 75

\$2500 00